

House Bill 993

By: Representative Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to state sales and use tax, so as to change certain provisions regarding the collecting  
3 and remitting of sales and use tax; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state  
7 sales and use tax, is amended by striking subparagraph (C) of paragraph (6) of Code Section  
8 48-8-2, relating to definitions regarding sales and use taxes, and inserting in its place a new  
9 subparagraph (C) to read as follows:

10 "(C)(i) The sale or charges for any room, lodging, or accommodation furnished to  
11 transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which  
12 rooms, lodgings, or accommodations are regularly furnished to transients for a  
13 consideration. This tax shall also apply to any additional sales or charges for such  
14 rooms, lodging, or accommodations furnished to transients when sold by any person  
15 other than the person furnishing the rooms, lodging, or accommodations.

16 (ii) This tax shall not apply to rooms, lodgings, or accommodations supplied for a  
17 period of 90 continuous days or more;"

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.